

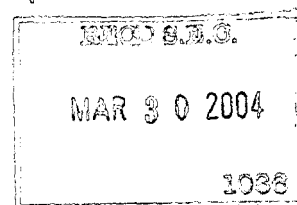
Mar-30-04 16:26 From-
Fides (Fides)
Manager
Securities Operations

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1-32040



March 30, 2004

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Corporate Asset Backed Corporation, on behalf of CABCO Series 2004-1 Trust (Goldman Sachs Capital I), CABCO Series 2004-1 Trust (Goldman Sachs Capital I) Class A-1 Callable Certificates and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 30, 2004. Tentative listing date - April 2, 2004.

Sincerely,

PROCESSED

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and elabho